

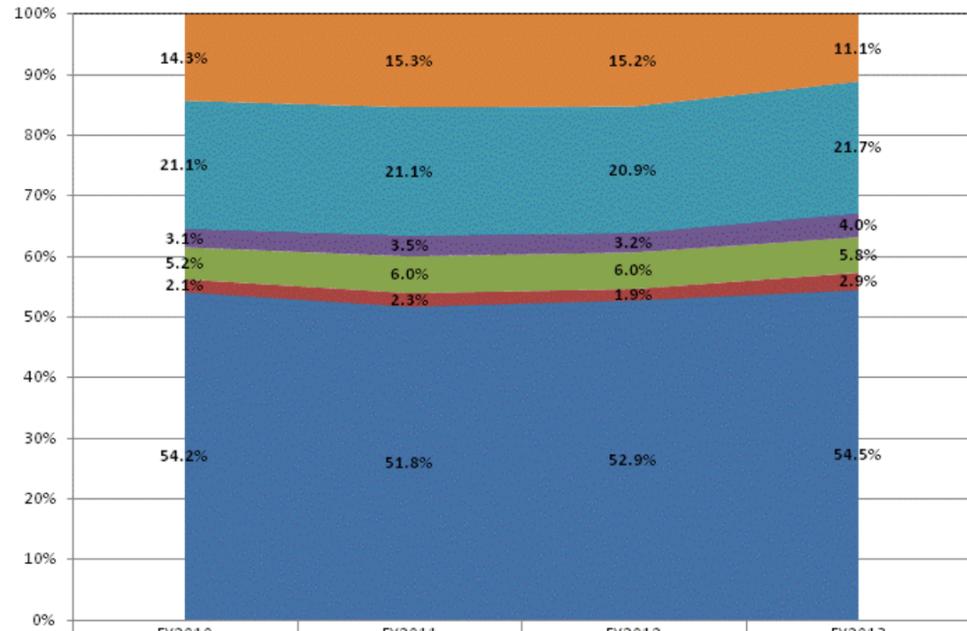
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Jac-Cen-Del Community Sch Corp (6900)

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$4,656,778	54.1%	\$4,474,265	52.3%	\$4,294,888	52.9%	\$4,425,867	54.5%
Student Instructional Support	\$617,470	7.2%	\$625,490	7.3%	\$639,213	7.9%	\$701,058	8.6%
Overhead and Operational	\$2,162,679	25.1%	\$2,144,694	25.1%	\$1,957,604	24.1%	\$2,087,367	25.7%
Nonoperational	\$1,171,460	13.6%	\$1,308,461	15.3%	\$1,234,781	15.2%	\$899,986	11.1%
Grand Total	\$8,608,388		\$8,552,910		\$8,126,486		\$8,114,278	

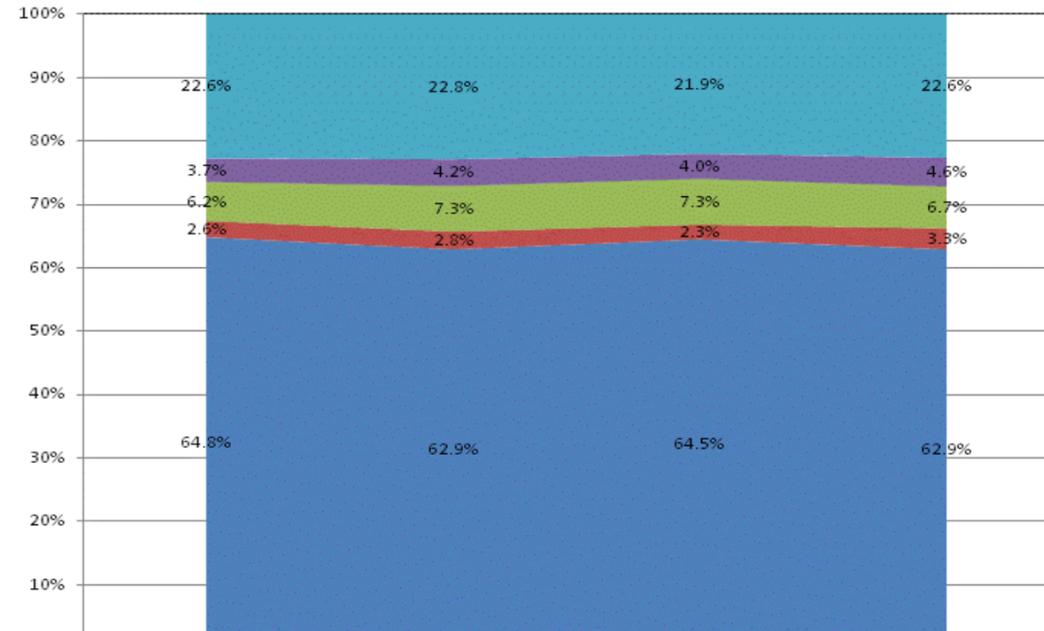
Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2012	FY 2013
	61.3%	59.6%	60.7%	63.2%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	14.3%	15.3%	15.2%	11.1%
Other Overhead and Operational	21.1%	21.1%	20.9%	21.7%
Corporation Administration	3.1%	3.5%	3.2%	4.0%
School Administration	5.2%	6.0%	6.0%	5.8%
Other Student Instructional Support	2.1%	2.3%	1.9%	2.9%
Student Academic Achievement	54.2%	51.8%	52.9%	54.5%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	22.6%	22.8%	21.9%	22.6%
Corporation Administration	3.7%	4.2%	4.0%	4.6%
School Administration	6.2%	7.3%	7.3%	6.7%
Other Student Instructional Support	2.6%	2.8%	2.3%	3.3%
Student Academic Achievement	64.8%	62.9%	64.5%	62.9%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$100,412	\$222,469	\$153,877	N/A	53%	-31%
11100 Regular Programs; Elementary	\$1,464,320	\$1,866,018	\$1,801,343	\$1,875,935	28%	1%	4%
11300 Regular Programs; High School	\$1,147,237	\$1,514,454	\$1,475,032	\$1,605,976	40%	6%	9%
11420 Vocational Education; Agriculture B	\$0	\$7,424	\$0	\$0	N/A	-100%	N/A
11490 Vocational Education; Industrial Education B	\$0	\$10,407	\$0	\$0	N/A	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$52,043	\$3,316	\$29,124	\$25,782	-50%	> 500%	-11%
12210 Mental Disabilities; Mild Mental Disabilities	\$389,406	\$411,139	\$330,155	\$321,214	-18%	-22%	-3%
12340 Physical Impairment; Hearing Impairment	\$0	\$20,178	\$4,747	\$55,051	N/A	173%	> 500%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$59,214	\$42,438	\$43,871	N/A	-26%	3%
12610 Learning Disability	\$0	\$105	\$0	\$173	N/A	65%	N/A
12810 Special Education Preschool	\$22,187	\$47,705	\$85,365	\$95,371	330%	100%	12%
12900 Other Special Programs	\$95	\$160,948	\$11,222	\$16,127	> 500%	-90%	44%
14100 Summer School Programs; Elementary	\$5,908	\$2,760	\$51	\$0	-100%	-100%	-100%
14300 Summer School Programs; High School	\$18,430	\$0	\$0	\$14,803	-20%	N/A	N/A
16100 Remediation Testing	\$4,665	\$7,368	\$1,276	\$1,785	-62%	-76%	40%
16200 Preventive Remediation	\$0	\$329	\$2,826	\$5,955	N/A	> 500%	111%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$178,196	\$0	\$0	\$0	-100%	N/A	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$297,768	\$0	\$0	\$0	-100%	N/A	N/A
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$3,947	\$0	N/A	N/A	-100%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$11,922	\$1,284	\$2,728	N/A	-77%	112%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$21,159	\$17,930	\$5,166	N/A	-76%	-71%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$6,640	\$0	\$0	N/A	-100%	N/A
22220 Library/Media Services; School Library	\$103,154	\$31,401	\$80,628	\$80,794	-22%	157%	0%
22230 Library/Media Services; Audiovisual	\$6,071	\$1,183	\$862	\$1,083	-82%	-8%	26%
22240 Library/Media Services; Educational Television	\$2,895	\$63	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$29,050	\$86,496	\$84,567	\$86,649	198%	0%	2%
22360 Instruction, Related Technology; Network Support	\$958	\$0	\$0	\$0	-100%	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$85,792	\$0	\$0	\$0	-100%	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,177	\$0	\$0	\$0	-100%	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$13,435	\$103,624	\$99,623	\$33,527	150%	-68%	-66%
26497 2007 Account Code - Teachers Retirement Fund	\$188,515	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$4,012,303	\$4,474,265	\$4,294,888	\$4,425,867	10%	-1%	3%
Student Instructional Support							
21210 Guidance Services; Service Area Direction	\$0	\$60,755	\$31,540	\$35,251	N/A	-42%	12%
21220 Guidance Services; Counseling Services	\$133,157	\$104,588	\$115,171	\$155,179	17%	48%	35%
21340 Health Services; Nurse Services	\$24,842	\$32,111	\$7,707	\$43,370	75%	35%	463%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$272	\$0	\$0	\$0	-100%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$359,472	\$427,814	\$484,795	\$467,258	30%	9%	-4%
24900 Other Support Services, School Administration	\$0	\$223	\$0	\$0	N/A	-100%	N/A
Student Instructional Support Total	\$517,743	\$625,490	\$639,213	\$701,058	35%	12%	10%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$15,332	\$15,525	\$16,508	\$9,145	-40%	-41%	-45%
23150 Board of Education; Legal Services	\$6,168	\$11,685	\$3,833	\$3,380	-45%	-71%	-12%
23160 Board of Education; Promotion Expenses	\$3,784	\$3,854	\$2,126	\$472	-88%	-88%	-78%
23190 Board of Education; Other Governing Body Services	\$42,656	\$6,591	\$11,273	\$12,907	-70%	96%	14%
23210 Executive Administration; Office of The Superintendent	\$188,790	\$132,875	\$140,869	\$165,655	-12%	25%	18%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
25110 Fiscal Services; Office of The Business Manager	\$0	\$56,914	\$55,079	\$55,695	N/A	-2%	1%
25120 Fiscal Services; Service Area Direction	\$4,120	\$1,279	\$0	\$0	-100%	-100%	N/A
25150 Fiscal Services; Payroll Services	\$0	\$22,938	\$27,215	\$55,347	N/A	141%	103%
25191 Other Fiscal Services; Refund of Revenue	\$8,617	\$6,967	\$1,622	\$15,652	82%	125%	> 500%
25192 Other Fiscal Services; Petty Cash	\$160	\$280	\$188	\$0	-100%	-100%	-100%
25195 Other Fiscal Services; Bank Account Service Charge	\$360	\$472	\$520	\$540	50%	14%	4%
25196 Other Fiscal Services; Cash Change	\$0	\$620	\$850	\$880	N/A	42%	4%
25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$0	\$4,512	N/A	N/A	N/A
25730 Personnel Services; Personnel Services	\$0	\$13,409	\$3,056	\$0	N/A	-100%	-100%
25990 Other Support Services, Central	\$1,560	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$561,701	\$636,574	\$528,660	\$647,273	15%	2%	22%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$621	\$0	\$0	\$0	-100%	N/A	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$93,325	\$92,089	\$82,311	\$118,921	27%	29%	44%
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,246	\$2,650	\$17,227	\$0	-100%	-100%	-100%
26700 Operation and Maintenance of Plant Services; Insurance	\$78,340	\$134,836	\$64,693	\$69,583	-11%	-48%	8%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$0	\$1,449	\$236	N/A	N/A	-84%
27010 Student Transportation; Service Area Direction	\$14,124	\$46,841	\$69,181	\$120,630	> 500%	158%	74%
27100 Student Transportation; Vehicle Operation	\$234,458	\$291,167	\$235,921	\$182,463	-22%	-37%	-23%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$131,612	\$151,913	\$132,958	\$128,833	-2%	-15%	-3%
27400 Student Transportation; Purchase of School Buses	\$260,503	\$127,478	\$166,413	\$66,778	-74%	-48%	-60%
27500 Student Transportation; Insurance on Buses	\$19,991	\$6,076	\$93	\$39	-100%	-99%	-58%
27700 Student Transportation; Contracted Transportation Services	\$2,906	\$3,025	\$9,570	\$13,149	352%	335%	37%
27900 Student Transportation; Other Student Transportation Services	\$3,786	\$8,915	\$2,015	\$1,502	-60%	-83%	-25%
27910 Student Transportation; Bus Driver Training	\$330	\$480	\$0	\$200	-39%	-58%	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$136,869	\$180,681	\$182,755	\$205,123	50%	14%	12%
31400 Food Services Operations; Food Purchases	\$142,311	\$177,858	\$190,946	\$198,584	40%	12%	4%
31900 Other Food Services	\$22,748	\$10,702	\$10,272	\$9,869	-57%	-8%	-4%
Overhead and Operational Total	\$1,978,419	\$2,144,694	\$1,957,604	\$2,087,367	6%	-3%	7%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$2,546	\$550	N/A	N/A	-78%
33200 Community Recreation	\$21,335	\$18,697	\$22,251	\$12,557	-41%	-33%	-44%
33400 Athletic Coaches	\$92,774	\$98,918	\$108,341	\$82,120	-11%	-17%	-24%
33930 Latch Key Kid Program	\$3,825	\$8,091	\$0	\$0	-100%	-100%	N/A
33940 Child Care Services	\$3,573	\$2,415	\$0	\$0	-100%	-100%	N/A
33950 Step Ahead	\$12,660	\$9,323	\$17,828	\$15,866	25%	70%	-11%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$6,487	\$5,317	\$300	\$0	-100%	-100%	-100%
43000 Facilities Acquisition and Construction; Professional Services	\$17,073	\$130,859	\$14,781	\$30,335	78%	-77%	105%
45100 Building Acquisition, Construction and Improvements	\$257,710	\$347,063	\$194,381	\$87,358	-66%	-75%	-55%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$6,139	\$30	\$9,216	\$5,579	-9%	> 500%	-39%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$23,165	\$14,041	\$50,743	\$43,737	89%	211%	-14%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$36,939	\$55,581	\$73,183	\$56,954	54%	2%	-22%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$27,538	\$0	\$102,090	\$220,829	> 500%	N/A	116%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$0	N/A	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$541,000	\$540,000	\$638,870	\$343,500	-37%	-36%	-46%
54200 Common School Fund; Principal	\$99,000	\$78,125	\$0	\$0	-100%	-100%	N/A
60150 Nonprogramed Charges; Donations to a Foundation	\$0	\$0	\$250	\$600	N/A	N/A	140%
Nonoperational Total	\$1,149,218	\$1,308,461	\$1,234,781	\$899,986	-22%	-31%	-27%
Prorated By Fund							
26491 2007 Account Code - PERF	\$97,304	\$0	\$0	\$0	N/A	N/A	N/A

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26492 2007 Account Code - Social Security	\$333,861	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$515,560	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,979	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$950,705	\$0	\$0	\$0	N/A	N/A	N/A